ABSTRACT

This study aims to examine and analyze the factors that have an influence on audit report lag. The independent variables used are profitability, solvency, liquidity, audit opinion, audit firm, board of commissioners, firm size, concentrated ownership, and audit committee..

The companies in the consumer products industry that were listed on the Indonesia Stock Exchange between 2016 and 2019 made up the sample for this study. Purposive sampling was used to sample, yielding up to 178 samples. The multiple linear regression analysis method is used in this observation with SPSS 20.

This study shows that profitability, liquidity, audit opinion, and audit committee have a negative influence on audit report lag. For solvency, audit firm, board of commissioners, firm size, and concentrated ownership alone do not affect audit report lag.

Keywords: audit report lag, financial ratios, corporate governance.